

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

IN RE: : NO. 19-13509
DAVID A. ROACH AND :
CHERYL A. ROACH : CHAPTER 13

CERTIFICATION OF SERVICE

I, Michael P. Kelly, Esquire, attorney for debtor, does hereby certify under penalty of perjury that on December 4, 2019 I sent by first class mail, postage prepaid, a copy of the Objection to Secured Claim #2 of **Pennsylvania Department of Revenue** and Notice of Hearing to the following:

US Trustee's Office
200 Chestnut Street, Suite 502
Philadelphia, PA 19106-2912

Scott F. Waterman, Trustee
2901 St. Lawrence Avenue, Suite 100
Reading, PA 19606

Pennsylvania Department of Revenue
Bankruptcy Division
P.O. Box 280946
Harrisburg, PA 17128-0946

David and Cheryl Roach
1014 Broadview Avenue
Langhorne, PA 19047

Pennsylvania Attorney General
Josh Shapiro
1600 Arch Street, Suite 300
Philadelphia, PA 19103

Pennsylvania Attorney General
Josh Shapiro
16th Floor, Strawberry Square
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Date: December 4, 2019

By: /s/ Michael P. Kelly
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